



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-6479

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First District, San Francisco

ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 82/78

June 11, 1982

TO STATE ASSESSEES, PRIVATE RAILROAD CAR
TAXPAYERS, COUNTY ASSESSORS, COUNTY
COUNSELS, AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULES
904, 905, and 1002

Enclosed are notices of public hearing to be held Tuesday, July 27, 1982, at 2:00 p.m., in Room 102, 1020 N Street, Sacramento, California, on proposed amendments to property taxes rule 904, Unitary Property Value Determinations and Petitions for Reassessment, rule 905, Hearing on Petitions, and rule 1002, Petitions for Reassessment.

These rules are being amended to reflect the provisions of Assembly Bill 396, Chapter 1132, Statutes of 1981. This legislation changed the timing of hearings on petitions for reassessment of state assessed properties, including private railroad cars. The proposed amendments also reflect the Board's comprehensive review of property taxes rules and of public comments received under the provisions of State law requiring that all rules meet statutory standards of necessity, authority, clarity, consistency and reference.

Written comments for the Board's consideration, requests to present testimony at the public hearing, or questions regarding the regulation amendments should be directed to me at the above address.

Sincerely,

Janice Masterton
Assistant to Executive Secretary

JM:sw
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION

BY THE

STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Sections 731, 732, 742, and 744 of Articles 2 and 3, Part 2, Division 1 of the Revenue and Taxation Code, proposes to amend Regulations 904, Unitary Property Value Determinations and Petitions for Reassessment, and 905, Hearing on Petitions, in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on July 27, 1982. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: The reason for amendment to Rules 904 and 905 is to cause the rules to conform to the 1981 enactment of Revenue and Taxation Code revisions to board hearing procedures. Such procedures were revised by Assembly Bill 396/Stats. 1981, Ch. 1132. The

revisions were made to provide for adequate time for the filing, processing, and hearing of petitions for reassessment of certain pipelines, utility property, and private railroad cars assessed by the State Board of Equalization.

Rule 904 was revised to reflect the extended time periods for which petitions may be filed and to reflect provisions by which a board assessee shall be notified of his rights to petition the board for reassessment.

Rule 905 was revised to reflect the period during which the board is to hear petitions and the time at which it must render its decision.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by July 27, 1982; written statements or arguments are requested by July 7, 1982.

STATEMENT OF REASONS; EXPRESS TERMS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the change, and a strikeout and underscore version (express terms) of the proposed changes, both of which are available to the public upon request.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rule making file after the close of the public hearing these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions to the published version of the regulation, these revisions will be available to the public from Mrs. Masterton for a period of 15 days after the public hearing.

Following the hearing, the State Board of Equalization, upon its own motion, or at the instance of any interested person, may in accordance with law adopt the changes proposed without further notice.

Dated: May 20, 1982

STATE BOARD OF EQUALIZATION

DB Bell

Douglas D. Bell
Executive Secretary

Rule No. 904. (Cal. Adm. Code) Unitary and Nonunitary Property Value
Determinations and Petitions for
Reassessment

(a) As soon as practical following the public meeting provided for in section 903, or as soon as valuation data is available, the staff shall transmit unitary-value recommendations to the Board. Following this, but no later than May 31 each year, the Board will make and publicly announce individual value determinations. The Chief of the Valuation Division will notify the state assessees of the values determined by the Board and the fact that they have 10 days from the date of the mailing of the notice to petition the Board for reassessment. 20 days from the date of the mailing of the notice to file their declaration of intent to petition for reassessment. The notice will also inform each assessee that if a declaration of intent is timely filed, the assessee has 30 days from the deadline for filing a declaration of intent to file a petition for reassessment. The notice shall be accompanied by a copy of an appraisal data sheet containing the staff value indicators and value recommendation to the Board.

(b) As soon as practical on or before the last day of July, the Chief of the Valuation Division will notify the state assessees of the values of nonunitary property. This notice shall inform the assessees that they each have 20 days from the date of the mailing of their individual notice to file a declaration of intent to petition for reassessment. The notice will also inform each assessee that if a declaration of intent is timely filed, the assessee has 30 days from the deadline for filing a declaration of intent to file a petition for reassessment.

(c) On or before July 31 the Board shall transmit notices of allocated assessed unitary values to each assessee. This notice will inform each assessee that it has 10 days from the date of the mailing of the notice to petition the Board for reallocation of unitary values and that said petitions will be set for hearing and decisions rendered no later than August 19 each year.

History - Adopted January 7, 1976, effective February 8, 1976.

Amended June 29, 1978, effective August 6, 1978.

Reference - Article 1, Chapter 4, Part 2, Division 1,
Revenue and Taxation Code.
Sections 731, 732, 742, 744, Revenue and
Taxation Code.

Authority: Section 15606, Government Code

Rule No. 905. (Cal. Adm. Code) Hearing on Petitions

The Board shall hear petitions for reassessment of unitary or nonunitary values during May and June between the date of receipt of a timely filed petition for reassessment and December 31 and render its decisions on individual petitions no later than June 30 December 31 each year.

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On or before July 31 the Board shall transmit notices of allocated assessed unitary values and assessed values of nonunitary property to each assessee. This notice will inform assessees that they have 10 days from the date of the mailing of the notice to petition the Board for reallocation of unitary values and for reassessment of nonunitary property and that said petitions will be set for hearing and decisions rendered no later than August 19 each year.

History - Adopted January 7, 1976, effective February 8, 1976.

Amended June 29, 1978, effective August 6, 1978.

Reference - ~~Article 1, Chapter 4, Part 2, Division 1,~~
Revenue and Taxation Code.
Sections 731, 732, 742, 744, Revenue and
Taxation Code.

Authority: Section 15606, Government Code

NOTICE OF PROPOSED REGULATORY ACTION

BY THE

STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Sections 11338, 11339, 11340 of Article 5, Chapter 2, Part 6, Division 2 and Section 11353 of Article 6, Chapter 2, Part 6, Division 2 of the Revenue and Taxation Code, proposes to amend Regulation 1002, Petitions for Reassessment, in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on July 27, 1982. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: This rule is being amended to reflect the provisions enacted by AB 396 (Stats. 1981, Ch. 1132). The legislation altered the

timing of hearings on the determination of unit value and petitions for reassessment of board assessed property.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by July 27, 1982; written statements or arguments are requested by July 7, 1982.

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STAFF MEMORANDA AFTER PUBLIC HEARING OR
REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In
the event there are any staff memoranda included in the
rule making file after the close of the public hearing
these memoranda will be available to the public upon
request from Mrs. Masterton for a period of 15 days
after the public hearing.

In the event there are any revisions to the
published version of the regulation, these revisions
will be available to the public from Mrs. Masterton for
a period of 15 days after the public hearing.

Following the hearing, the State Board of
Equalization, upon its own motion, or at the instance of
any interested person, may in accordance with law adopt
the changes proposed without further notice.

Dated: May 24, 1982

STATE BOARD OF EQUALIZATION



Douglas D. Bell
Executive Secretary

Rule No. 1002. (Cal. Adm. Code) Petitions for Reassessment,
Private Railroad Cars

Authority: Section 15606, Government Code

The rules of procedure and evidence applicable to state
assesseees as specified in Subchapter 9 shall be appropriately
applied to petitions for reassessment of private railroad
cars; however, the timing of petitions for reassessment
shall be as required by Sections 11338, 11339, and 11340 of
the Revenue and Taxation Code.

History.--Adopted February 8, 1979, effective March 25, 1979.

Reference.--Sections 11338, 11339, 11340, 11353, Revenue and
Taxation Code.